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HOUSE BILL 2882

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State of Washington                      59th Legislature                      2006 Regular Session

By Representatives Williams, Skinner and Hunt

Read first time 01/16/2006.      Referred to Committee on Economic Development, Agriculture & Trade.

1            AN ACT Relating to public facilities districts; and amending RCW  
2 82.14.390.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4            **Sec. 1.** RCW 82.14.390 and 2002 c 363 s 4 are each amended to read  
5 as follows:

6            (1) Except as provided in subsection (6) of this section, the  
7 governing body of a public facilities district created (~~before July~~  
8 ~~31, 2002~~) prior to June 30, 2008, under chapter 35.57 or 36.100 RCW  
9 that commences construction of a new regional center, or improvement or  
10 rehabilitation of an existing new regional center, before January 1,  
11 (~~2004~~) 2008, may impose a sales and use tax in accordance with the  
12 terms of this chapter. The tax is in addition to other taxes  
13 authorized by law and shall be collected from those persons who are  
14 taxable by the state under chapters 82.08 and 82.12 RCW upon the  
15 occurrence of any taxable event within the public facilities district.  
16 The rate of tax shall not exceed 0.033 percent of the selling price in  
17 the case of a sales tax or value of the article used in the case of a  
18 use tax.

1 (2) The tax imposed under subsection (1) of this section shall be  
2 deducted from the amount of tax otherwise required to be collected or  
3 paid over to the department of revenue under chapter 82.08 or 82.12  
4 RCW. The department of revenue shall perform the collection of such  
5 taxes on behalf of the county at no cost to the public facilities  
6 district.

7 (3) No tax may be collected under this section before August 1,  
8 2000. The tax imposed in this section shall expire when the bonds  
9 issued for the construction of the regional center and related parking  
10 facilities are retired, but not more than twenty-five years after the  
11 tax is first collected.

12 (4) Moneys collected under this section shall only be used for the  
13 purposes set forth in RCW 35.57.020 and must be matched with an amount  
14 from other public or private sources equal to thirty-three percent of  
15 the amount collected under this section, provided that amounts  
16 generated from nonvoter approved taxes authorized under chapter 35.57  
17 RCW or nonvoter approved taxes authorized under chapter 36.100 RCW  
18 shall not constitute a public or private source. For the purpose of  
19 this section, public or private sources includes, but is not limited to  
20 cash or in-kind contributions used in all phases of the development or  
21 improvement of the regional center, land that is donated and used for  
22 the siting of the regional center, cash or in-kind contributions from  
23 public or private foundations, or amounts attributed to private sector  
24 partners as part of a public and private partnership agreement  
25 negotiated by the public facilities district.

26 (5)(a) Except as provided in (b) of this subsection, the combined  
27 total tax levied under this section shall not be greater than 0.033  
28 percent. If both a public facilities district created under chapter  
29 35.57 RCW and a public facilities district created under chapter 36.100  
30 RCW impose a tax under this section, the tax imposed by a public  
31 facilities district created under chapter 35.57 RCW shall be credited  
32 against the tax imposed by a public facilities district created under  
33 chapter 36.100 RCW.

34 (b) After July 1, 2006, a public facilities district is not subject  
35 to the limits under (a) of this subsection if the tax is being levied  
36 for the construction of a new regional center to be used for community  
37 events, and artistic, musical, theatrical, or other cultural  
38 exhibitions, presentations, or performances and having two thousand or

1 fewer permanent seats, or improvements or rehabilitation of an existing  
2 regional center to be used for community events, and artistic, musical,  
3 theatrical, or other cultural exhibitions, presentations, or  
4 performances and having two thousand or fewer permanent seats provided  
5 that the public facilities district is located in a county with a  
6 population of less than three hundred thousand.

7 (6) A public facilities district created under chapter 36.100 RCW  
8 is not eligible to impose the tax under this section if the legislative  
9 authority of the county where the public facilities district is located  
10 has imposed a sales and use tax under RCW 82.14.0485 or 82.14.0494.

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